

ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

2021

Maryani Widyastuti

1212017073

Pengaruh Tata Kelola Perusahaan Terhadap *Financial Distress* dan Tinjauannya Dari Sudut Pandang Islam.

Penelitian ini bertujuan untuk menguji pengaruh Tata Kelola Perusahaan yang di proksikan oleh Kepemilikan Institusional, Kepemilikan Manajerial, Kompetensi Komite Audit, dan Proporsi Komisaris Independen terhadap *Financial Distress*. Kepemilikan Institusional dalam penelitian ini diukur dengan menggunakan persentase kepemilikan institusi, kepemilikan manajerial diukur dengan persentase kepemilikan manajemen, kompetensi komite audit diukur dengan jumlah komite audit dengan latar belakang pendidikan akuntansi dan keuangan, proporsi komisaris independen diukur dengan jumlah komisaris independen di perusahaan. Peneliti ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Teknik pengambilan sampel dalam penelitian ini adalah *purpose sampling* dan didapat sampel sejumlah 49 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan dan laporan tahunan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange* (IDX). Metode analisis yang digunakan adalah regresi logistik dengan aplikasi SPSS versi 26. Hasil penelitian menunjukkan bahwa variabel kepemilikan institusional dan kompetensi komite audit berpengaruh signifikan terhadap *financial distress*. Kepemilikan manajerial dan proporsi komisaris independen tidak memberikan pengaruh signifikan terhadap *financial distress*. Serta keseluruhan kepemilikan institusional, kepemilikan manajerial, kompetensi komite audit, dan proporsi komisaris independen belum memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana dijelaskan dalam Al-Quran dan Hadis.

Kata kunci: Kepemilikan Institusional, Kepemilikan Manajerial, Kompetensi Komite Audit, Proporsi Komisaris Independen, *Financial Distress*.

ABSTRACT

Faculty of Economic and Business

Undergraduated Program Bachelor of Accounting

2021

Maryani Widyastuti

121.2017.073

The Influence of Corporate Governance on Financial Distress and Reviewed by The Viewpoint of Islam

The purpose of this research was to analyze the effect of Corporate Governance projected by Institutional Ownership, Managerial Ownership, Audit Committee Competence, and Proportion of Independent Commissioners on Financial Distress. Institutional Ownership was measured by presentation ownership of institution, Managerial Ownership was measured by presentation ownership of management, Audit Committee Competence was measured by the number of audit committee with accounting and financial education backgrounds, Proportion of Independent Commissioners was measured by number of independent commissioners in the company. This study was use a sample of manufacturing companies listed in the Indonesian Stock Exchange (IDX) during the 2015-2019 periode. Mechanical sampling in this research was purpose sampling and obtained a sample of 49 companies. This study use secondary data from the financial statement and company annual report were obtained from website Indonesian Stock Exchange (IDX). The analysis methode of this research use was logistic regression analysis techniques with the SPSS ver.26 application. The result showed that the variables of Institutional Ownership and Competence of Audit Committee have a significant influence on the Financial Distress. Management Ownership and Proportion of Independent Commissioners do not have significant influence on Financial Distress. The overall Institutional Ownership, Managerial Ownership, Audit Committee Competence , nd the Proportion of Independent Commissioners have not fully complied with Islamic law in each of the supporting variable as explained in the Qur'an and Hadith.

Keyword: Institutional Ownership, Managerial Ownership, Competence of Audit Committee, Proportion of Independent Commissioners, Financial Distress.